

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,
AND IRELAND).

RETURN to an Order of the Honourable The House of Commons,
dated 12 April 1904;—for,

RETURN "showing, for the year ended the 31st day of March 1904: (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper, No. 248, of Session 1903)."

Treasury Chambers,
27 June 1904.

VICTOR C. W. CAVENDISH.

(*Mr. Lough.*)

Ordered, by The House of Commons, to be Printed,
27 June 1904.

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Part I.—REVENUE.

1903-4.

The contributions of Great Britain and Ireland to Indirect Taxation have been adjusted in this Return according to accounts kept, at the request of the Treasury, by the owners of vessels in the carrying trade as to the shipments of certain dutiable articles (including sugar, tea, and wine) during the financial year 1903-4. Enquiries were also made of dealers and manufacturers as to the movements of beer and manufactured tobacco between England, Scotland, and Ireland. The adjustments in respect of Direct Taxes have been revised on the basis of information derived from the recent Statistics of Estate Duty.

		1. Revenue (Net Receipts)									
		As Collected					As Anticipated				
		In England	In Scotland	In Ireland	From other sources	Total	In England	In Scotland	In Ireland	From other sources	Total
Customs		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Excise and Customs - - - - -		10,000,000	1,000,000	1,000,000	—	12,000,000	10,000,000	1,000,000	1,000,000	—	12,000,000
Local Excise Receipts - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		10,100,000	1,100,000	1,100,000	—	12,300,000	10,200,000	1,100,000	1,000,000	—	12,300,000
Income Tax		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Income Tax - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Income Tax - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Government		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Government - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Government - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
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Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.	F.	G.	H.	I.	J.
Grants from the Local Authorities - - - - -		1,000,000	1,000,000	1,000,000	—	3,000,000	2,000,000	1,000,000	—	3,000,000	
Local Grants from the Local Authorities - - - - -		100,000	100,000	100,000	—	300,000	200,000	100,000	—	300,000	
TOTAL		1,100,000	1,100,000	1,100,000	—	3,300,000	2,200,000	1,100,000	—	3,300,000	
Grants, etc. from the Local Authorities (continued)		A.	B.	C.	D.	E.					

CUSTOMS

Amount and Proportion of Revenues Contributed by each Kingdom and from other Sources in the Year 1800-1.

	Revenues (His Majesty)				Revenues (His Majesty)					REMARKS.
	As Collected.				As Adjusted to give True Contribution.					
	In England.	In Scotland.	In Ireland.	Total.	In England.	In Scotland.	In Ireland.	From other Sources.	Total.	
Land Revenues	£ 1,400,000	£ 100,000	£ 100,000	£ 1,600,000	£ 1,400,000	£ 100,000	£ 100,000	£ 100,000	£ 1,700,000	By population proportions. By 1800-1000 (estimated) for 1800-1000, Scotland 1/10, Ireland 1/10, London 1/10, and other 1/10. By population proportions.
Town and Customs	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	
Total Public	£ 2,400,000	£ 200,000	£ 200,000	£ 2,800,000	£ 2,400,000	£ 200,000	£ 200,000	£ 200,000	£ 2,900,000	
Foreign Revenues	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	By population proportions for 1800-1000.
London Revenues	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	
Other Revenues	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	
Corps, Armies, etc.	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	By population proportions for 1800-1000. Subsequent to the year 1800-1000, the population of the United Kingdom has increased, and the proportion of the population of the United Kingdom to the population of the world has increased. The proportion of the population of the United Kingdom to the population of the world has increased from 1/10 to 1/5. The proportion of the population of the United Kingdom to the population of the world has increased from 1/10 to 1/5. The proportion of the population of the United Kingdom to the population of the world has increased from 1/10 to 1/5.
Regiment	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	
Naval	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	
War	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	By population proportions for 1800-1000. Subsequent to the year 1800-1000, the population of the United Kingdom has increased, and the proportion of the population of the United Kingdom to the population of the world has increased. The proportion of the population of the United Kingdom to the population of the world has increased from 1/10 to 1/5. The proportion of the population of the United Kingdom to the population of the world has increased from 1/10 to 1/5. The proportion of the population of the United Kingdom to the population of the world has increased from 1/10 to 1/5.
General Services	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	
General Services	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	
For Civil	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	By population proportions.
For Civil	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	
For Civil	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000	£ 1,000,000	£ 100,000	£ 100,000	£ 100,000	£ 1,300,000	

NOTE.—The contribution to support of these Revenues, and other Contributions, as the same shall be determined, shall be made by the several Kingdoms, and other Sources, in proportion to the above.

	England.	Scotland.	Ireland.	Total.
Land Revenues	£ 1,400,000	£ 100,000	£ 100,000	£ 1,600,000
Town and Customs	£ 1,000,000	£ 100,000	£ 100,000	£ 1,200,000
Total Public	£ 2,400,000	£ 200,000	£ 200,000	£ 2,800,000

INLAND REVENUE.

AMOUNT and PROPORTION of REVENUE Contributed

H E A D.	REVENUE (Net Receipts)			
	As Collected.			
	In England	In Scotland.	In Ireland.	TOTAL.
Excise:	£	£	£	£
Spirits:				
Exchequer Revenue - - - - -	6,684,000	6,942,000	4,189,000	17,815,000
Local Taxation Revenue - - - - -	319,000	831,000	202,000	860,000
Beer:				
Exchequer Revenue - - - - -	11,160,000	608,000	1,283,000	13,051,000
Local Taxation Revenue - - - - -	371,000	21,000	42,000	434,000
Glasses - - - - -	71,000	6,000	—	85,000
Licenses:				
Exchequer Revenue - - - - -	34,000	5,000	314,000	353,000
Local Taxation Revenue - - - - -	3,652,000	378,000	—	4,030,000
Railway Duty - - - - -	345,000	21,000	—	366,000
Other Stamps - - - - -	8,000	1,000	—	9,000
TOTAL EXCISE - - - - - £	22,620,000	8,330,000	5,804,000	26,754,000
(a) FOR THE EXCHEQUER - - - - - £	18,375,000	7,006,000	5,443,000	31,544,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	4,245,000	730,000	342,000	5,317,000
ESTATE, &c. DUTIES:				
Estate Duty (1894):				
Exchequer Revenue - - - - -	5,088,000	786,000	476,000	6,350,000
Local Taxation Revenue:				
* Personal Contribution - - - - -	2,384,000	271,000	121,000	2,776,000
Agricultural Rates Act - - - - -	1,793,000	183,000	—	1,976,000
Probate Duty:				
Exchequer Revenue - - - - -	28,000	4,000	2,000	34,000
Local Taxation Revenue - - - - -	23,000	4,000	2,000	29,000
Estate Duty (Temporary) - - - - -	14,000	1,000	1,000	16,000
Legacy Duty - - - - -	2,540,000	618,000	100,000	3,258,000
Succession Duty - - - - -	558,000	72,000	68,000	698,000
Corporation Duty - - - - -	45,000	1,000	—	46,000
TOTAL ESTATE, &c. DUTIES - - - - - £	14,943,000	1,621,000	762,000	17,326,000
(a) FOR THE EXCHEQUER - - - - - £	11,334,000	1,103,000	600,000	13,037,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	3,609,000	498,000	162,000	4,269,000
STAMPS - - - - -	4,536,000	387,000	271,000	5,194,000
LAND TAX - - - - -	710,000	38,000	—	748,000
HOUSE DUTY - - - - -	1,775,000	121,000	—	1,896,000
INCOME TAX (Appropriate Distribution of Receipts):				
Schedule A.—Land and Houses - - - - -	6,456,000	738,000	444,000	7,638,000
Schedule B.—Occupation of Land - - - - -	161,000	27,000	30,000	218,000
Schedule C.—Government Stocks, &c. - - - - -	2,116,000	—	26,000	2,142,000
Schedule D.—Public Companies, Foreign Dividends, Companies, &c. - - - - -	8,218,000	954,000	226,000	9,398,000
£	11,931,000	989,000	270,000	13,190,000
Schedule E.—Trades and Professions - - - - -	6,671,000	812,000	190,000	7,673,000
Schedule F.—Public Offices, &c., Official Salaries - - - - -	760,000	12,000	35,000	807,000
Schedule G.—Non-Official Salaries - - - - -	1,430,000	145,000	63,000	1,638,000
£	2,170,000	187,000	98,000	2,455,000
TOTAL INCOME TAX - - - - - £	26,780,000	2,676,000	1,000,000	29,456,000
AGGREGATE INLAND REVENUE - - - - - £	73,371,000	13,877,000	7,976,000	95,224,000
Per Cent. - - - - -	77.48	14.12	8.42	100.00
(a) FOR THE EXCHEQUER - - - - - £	65,310,000	12,166,000	7,010,000	84,486,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £	8,061,000	1,711,000	866,000	10,638,000

* Including amount applied to charges under the Trade Mark-charges (Rates) Act, 1890.

† Exclusive of Fee and Patent Stamps.

‡ The contributions shown on page 7 under the following heads are the result of new adjustments. The

	England.	Scotland.	Ireland.	From other Sources.	Total.
Beer:	£	£	£	£	£
Exchequer Revenue - - - - -	11,447,000	604,000	1,056,000	—	13,007,000
Local Taxation Revenue - - - - -	383,000	17,000	84,000	—	484,000
Excise, &c. Duty:					
Exchequer Revenue - - - - -	7,871,000	706,000	476,000	161,000	9,274,000
Local Taxation Revenue - - - - -	—	—	—	—	—
* Personal Contribution - - - - -	1,307,000	271,000	121,000	47,000	2,746,000
Agricultural Rates Act - - - - -	1,501,000	183,000	—	27,000	1,711,000

INLAND REVENUE.

by each Kingdom in the Year 1903-4.

REVENUE (Net Receipt)					REMARKS.
As Adjusted to give True Contribution.					
By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
£.	£.	£.	£.	£.	
12,000,000	3,257,000	2,084,000	—	17,341,000	Based on consumption of spirits as beverage in each kingdom, as ascertained from the permit returns of removals of duty-paid spirits.
575,000	184,000	95,000	—	854,000	
11,425,000	3,073,000	1,989,000	—	16,487,000	Adjusted on basis of statistics of transit of beer in three kingdoms in the year 1903-4.
388,000	18,000	31,000	—	437,000	
11,813,000	3,091,000	2,020,000	—	16,924,000	Revenue as collected.
81,000	5,000	214,000	—	299,000	
3,623,000	373,000	—	—	4,000,000	
385,000	24,000	—	—	409,000	
8,000	1,000	—	—	9,000	
23,621,000	4,500,000	2,244,000	—	30,365,000	- - - TOTAL EXCISE.
24,000,000	4,522,000	2,215,000	—	30,737,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
4,612,000	575,000	129,000	—	5,316,000	
7,879,000	728,000	476,000	161,000	9,244,000	
2,309,000	368,000	121,000	48,000	2,846,000	
1,368,000	181,000	—	37,000	1,586,000	Revenue as collected.
27,000	4,000	2,000	1,000	34,000	
27,000	4,000	2,000	1,000	34,000	
3,173,000	393,000	161,000	—	3,727,000	
14,718,000	1,605,000	762,000	289,000	17,374,000	- - - TOTAL ESTATE &c. DUTIES.
11,670,000	1,155,000	689,000	169,000	13,683,000	- - - STAMPS. A slight correction has been made to meet the case of transactions effected in London, but relating to Scotland and Ireland: 2½ per cent. of each fourth of total produce being collected from England, and 10 per cent. added to Scotland, and 9 per cent. added to Ireland. A correction has also been made in respect of taxation levied on property situated in the United Kingdom, the proceeds of which are detailed above.
3,620,000	453,000	123,000	76,000	4,272,000	
5,461,000	414,000	284,000	33,000	6,192,000	Revenue as collected.
2,482,000	174,000	—	—	2,656,000	
6,617,000	732,000	404,000	—	7,753,000	- - - ditto.
10,819,000	1,125,000	340,000	321,000	12,605,000	Adjusted on basis of information derived from the statistics of octroi duty for the five years ended 1901-2. An allowance has also been made for duty on property of persons domiciled abroad.
6,049,000	886,000	204,000	37,000	7,176,000	
2,662,000	125,000	91,000	143,000	2,921,000	Duty on amount of one-fifth of total produce.
26,067,000	2,931,000	1,137,000	356,000	30,591,000	
75,332,000	10,157,000	5,127,000	667,000	91,283,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
8072	4074	364	70	8487	
76,139,000	9,149,000	5,377,000	591,000	86,356,000	- - - TOTAL INCOME TAX.
8,251,000	1,029,000	262,000	75,000	9,617,000	- - - AGGREGATE INLAND REVENUE.
					- - - Per Cent.

contributions of the respective countries on the calculation adopted in previous years would have been:—

	England.	Scotland.	Ireland.	From other Sources.	TOTAL.
£.	£.	£.	£.	£.	£.
Stamp Tax - - - - -	4,173,000	418,000	274,000	33,000	4,898,000
Income Tax: - - - - -	—	—	—	—	—
Schedule C.—Government Stocks, &c.	10,000,000	1,120,000	277,000	221,000	11,618,000
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c.	6,820,000	832,000	160,000	21,000	7,833,000
Schedule E.—Trades and Professions	—	—	—	—	—

MISCELLANEOUS REVENUE, 1903-4.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£.	£.	£.	£.	£.
SMALL BRANCHES OF THE HEREDITARY REVENUE	22,500	—	2,000	1,000	25,500
BANK OF ENGLAND - - - - -	198,500	—	—	—	198,500
CONTRIBUTION FROM INDIAN REVENUE - -	—	—	—	15,000	15,000
HAMPSHIRE ACT, 1883 - - - - -	22,000	—	—	—	22,000
COMPANIES (WINDING-UP) ACT, 1890 - -	8,500	—	—	—	8,500
POST OFFICE SAVINGS BANKS (NET PROFIT) -	—	—	—	30,000	30,000
EXPENSES OF ADMINISTRATION OF LOCAL LOANS	7,500	—	20,500	3,000	28,000
MINT - - - - -	—	—	—	174,000	174,000
REVENUE BY CIVIL DEPARTMENTS:					
Board of Trade - - - - -	—	—	—	1,500	1,500
Charity Commission - - - - -	500	—	—	—	500
Civil Service Commission - - - - -	—	—	—	500	500
Colonial Office - - - - -	—	—	—	4,000	4,000
Fishery Board, Scotland - - - - -	—	5,000	—	—	5,000
Friendly Societies Registry - - - - -	1,000	—	—	—	1,000
Local Government Board - - - - -	500	—	—	—	500
Prisons Scotland - - - - -	—	5,000	—	—	5,000
Receiver of the Hereditary Revenue - -	1,500	—	—	—	1,500
Stationery Office - - - - -	10,500	—	—	—	10,500
Treasury, &c. - - - - -	1,500	—	—	15,000	17,000
Office of Works - - - - -	3,000	—	—	—	3,000
Carried forward	£ 223,500	11,500	20,500	247,500	572,500

MISCELLANEOUS REVENUE, 1903-4—continued.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£.	£.	£.	£.	£.
Brought forward - - -	24,740	11,740	34,500	247,000	318,980
Savings and Over-issues - - - -	38,000	—	—	7,000	45,000
Sale of Man - - - - -	—	—	—	10,000	10,000
Casual Receipts, &c. - - - - -	1,000	—	500	—	1,500
	325,140	11,740	35,000	264,000	635,880
Add,—					
* Fee and Patent Stamps, as detailed below - -	331,500	79,000	84,500	261,000	756,000
TOTAL MISCELLANEOUS REVENUE - £.	656,640	90,740	119,500	525,000	1,391,880
Per Cent., Total - - - - -	44.45	5.64	7.00	22.91	100.00
Per Cent., England, Scotland, and Ireland -	80.00	8.33	19.67	—	100.00
*FEE AND PATENT STAMPS:					
Bankruptcy Court, Ireland - - - -	—	—	3,000	—	3,000
Civil Service Commission - - - -	—	—	—	19,000	19,000
Companies Registration - - - -	43,000	5,000	5,000	—	53,000
County Courts, Ireland - - - -	—	—	20,000	—	20,000
District Audit - - - - -	57,000	—	—	—	57,000
Edinburgh Gazette - - - - -	—	3,000	—	—	3,000
Judgments Registry Fund - - - -	—	—	2,000	—	2,000
Judicature - - - - -	337,000	—	33,000	—	370,000
Land Commission, Ireland - - - -	—	—	5,000	—	5,000
Land Registry - - - - -	57,000	—	—	—	57,000
Law Courts, Scotland - - - - -	—	16,000	—	—	16,000
London Gazette - - - - -	6,000	—	—	—	6,000
Luxury Fee Fund - - - - -	—	—	500	—	500
Newspaper Registration - - - -	500	—	—	—	500
Public Record - - - - -	1,000	—	1,000	—	2,000
Register House, Scotland - - - -	—	55,000	—	—	55,000
Registration of Deeds - - - - -	—	—	15,000	—	15,000
Registration of Title - - - - -	—	—	3,000	—	3,000
Registration of Money Lenders - - -	—	—	—	2,000	2,000
Patents, Designs, and Trade Marks - -	—	—	—	240,000	240,000
TOTAL FEE AND PATENT STAMPS - £.	551,500	79,000	84,500	261,000	976,000

* Actual receipts in the year.

B

Part II.—EXPENDITURE.

1903-4.

PART II.—EXPENDITURE.

1903-4.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
1. CHARGEABLE AGAINST EX- CHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - -	—	—	—	27,000,000	27,000,000
Naval and Military Charges:					
(a) Army - - - -	—	—	—	36,882,000	36,882,000
(b) Navy - - - -	—	—	—	35,476,000	35,476,000
Civil Government Charges:					
(a) On Consolidated Fund -	316,000	141,000	170,000	782,000	1,409,000
(b) Voted - - - -	15,848,000	2,243,000	4,569,000	4,215,000	26,875,000
TOTAL CIVIL GOVERN- MENT CHARGES - - } £.	16,164,000	2,384,000	4,739,000	4,997,000	28,275,000
Collection of Taxes - -	2,414,000	423,000	248,000	—	3,085,000
Post Office Services - -	11,885,000	1,445,000	1,125,000	616,000	15,071,000
Payments to Local Taxation Accounts - - - -	—	98,000	1,059,000	—	1,157,000
TOTAL CHARGEABLE AGAINST EXCHEQUER REVENUE - - - } £.	30,468,000	4,350,000	7,172,000	104,981,000	146,961,000
2. MET OUT OF LOCAL TAXATION REVENUE:					
Miscellaneous Local Charges	8,392,000	1,027,000	376,000	—	9,795,000
GRAND TOTAL - £.	38,860,000	5,377,000	7,548,000	104,981,000	156,766,000
	51,775,000				
<i>Per Cent., England, Scotland, and Ireland - - - -</i>	<i>75.04</i>	<i>10.38</i>	<i>14.58</i>	<i>—</i>	<i>100.00</i>
<i>Per Cent., Total - - - -</i>	<i>24.78</i>	<i>3.45</i>	<i>4.82</i>	<i>66.97</i>	<i>100.00</i>

DETAILS OF NAVAL AND MILITARY CHARGES, 1903-4.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
Army Services	—	—	—	34,019,000	36,892,000
Ordnance Factories	—	—	—	174,000	
Indian Army Pension Deficiency Fund Annuity	—	—	—	211,000	
Navy Services	—	—	—	35,476,000	35,476,000
TOTAL NAVAL AND MILITARY CHARGES	£. —	£. —	£. —	72,365,000	72,365,000

DETAILS OF CIVIL GOVERNMENT CHARGES, 1903-4.

(a) ON CONSOLIDATED FUND.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST	—	—	—	470,000	470,000
ANNUITIES AND PENSIONS:					
Annuities to the Royal Family	—	—	—	118,000	118,000
Pensions for Naval and Military Services	—	—	—	10,000	10,000
Pensions for Political and Civil Services	—	—	—	12,500	12,500
Pensions for Judicial Services	20,000	11,500	9,000	—	40,500
Compensations, Courts of Justice	9,000	—	2,500	—	11,500
Retired Allowances to Members of the Household of Her late Majesty, Queen Victoria	—	—	—	22,000	22,000
Miscellaneous Pensions	—	—	—	1,500	1,500
Civil List Pensions	—	—	—	24,000	24,000
TOTAL ANNUITIES AND PENSIONS	£. 29,000	£. 11,500	£. 11,500	157,000	253,000
SALARIES AND ALLOWANCES:					
Speaker, House of Commons	—	—	—	5,000	5,000
Exchequer and Audit Department	—	—	—	3,200	3,200
Clergy and Schools	—	18,000	—	1,500	19,500
Inspectors of Anatomy	100	500	300	—	1,300
Copyright Compensations	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenue of Scotland	—	6,000	—	—	6,000
Lord Revenue Allowances	1,000	—	—	—	1,000
Lord Lieutenant, Ireland	—	—	20,000	—	20,000
Queen's Colleges, Ireland	—	—	21,000	—	21,000
Miscellaneous	—	—	300	—	300
TOTAL SALARIES AND ALLOWANCES	£. 2,000	£. 24,500	£. 41,500	10,000	78,000
COURTS OF JUSTICE:					
Salaries	270,000	104,000	116,000	24,000	520,000
MISCELLANEOUS SERVICES:					
Barrack-Detach Loans	—	—	—	41,000	41,000
Greenwich Hospital	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Compensation)	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tie Compensation)	—	—	—	16,000	16,000
Public Offices Site Annuity	—	—	—	16,000	16,000
Commutation of Perpetual Charges	—	1,000	—	—	1,000
TOTAL MISCELLANEOUS SERVICES	£. —	£. 1,000	£. —	£. 81,000	£. 82,000
TOTAL CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND	£. 316,000	£. 141,000	£. 170,000	£. 783,000	£. 1,409,000

Details of Civil Government Charges, 1908-4—continued.

(b) VOTED.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palace - - - - -	66,000	7,000	—	21,000	94,000
Royal Parks, &c. - - - - -	104,000	18,000	—	—	122,000
Houses of Parliament Buildings - -	—	—	—	42,000	42,000
Miscellaneous Legal Buildings (Great Britain).	48,000	13,000	—	—	61,000
Art and Science Buildings (Great Britain)	48,000	6,000	—	—	54,000
Diplomatic and Consular Buildings - -	—	—	—	83,000	83,000
Revenue Department Buildings (Great Britain).	504,000	66,000	—	—	570,000
Public Buildings - - - - -	320,000	21,000	1,000	103,000	444,000
Harbours of United Kingdom - - -	64,000	23,000	94,000	5,000	206,000
Harbours under Board of Trade - -	10,000	—	—	—	10,000
Fishguard Harbour - - - - -	—	33,000	—	—	33,000
Sales on Government Property (United Kingdom).	476,000	18,000	81,000	14,000	589,000
Public Works and Buildings in Ireland -	—	—	191,000	12,000	203,000
Railways (Ireland) - - - - -	—	—	107,000	—	107,000
TOTAL OF CLASS I. - £.	1,882,000	184,000	444,000	222,000	2,532,000

Details of Civil Government Charges, 1903-4—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS II. ENGLAND.	£.	£.	£.	£.	£.
House of Lords Office - - - -	—	—	—	—	—
House of Commons Office - - - -	—	—	—	24,000	24,000
Treasury, &c. - - - - -	28,500	8,000	5,500	31,000	63,000
Home Office, &c. - - - - -	120,000	18,000	4,000	—	142,000
Foreign Office - - - - -	—	—	—	62,000	62,000
Colonial Office - - - - -	—	—	—	30,000	30,000
Privy Council Office - - - - -	9,000	—	—	—	9,000
Board of Trade - - - - -	1,500	—	—	200,500	202,000
Mercantile Marine Services - - - -	—	—	—	94,000	94,000
Bankruptcy Department of the Board of Trade.	—	—	—	—	—
Board of Agriculture - - - - -	102,000	11,000	—	—	112,000
Charity Commission, &c. - - - - -	30,000	—	—	—	30,000
Civil Service Commission - - - - -	—	—	—	43,600	43,600
Exchequer and Audit Department - - - -	—	—	—	61,000	61,000
Friendly Societies Registry (United Kingdom).	5,000	500	500	—	7,000
Local Government Board - - - - -	214,000	—	—	—	214,000
Lancaster Commission - - - - -	14,000	—	—	—	14,000
Mint - - - - -	—	—	—	—	—
National Debt Office - - - - -	—	—	—	18,000	18,000
Public Record Office - - - - -	24,000	—	—	—	24,000
Public Works Loan Commission - - - -	—	—	—	—	—
Registrar General's Office - - - - -	39,000	—	—	—	39,000
Stationery, &c., United Kingdom - - -	231,000	31,000	44,000	413,000	719,000
Woods, Forests, &c., Office of - - - -	18,000	400	2,000	—	21,000
Works and Public Buildings, Office of -	23,500	4,500	—	8,000	36,000
Secret Service - - - - -	—	—	—	23,900	23,900
SCOTLAND.					
Secretary for Scotland's Office - - - -	—	12,000	—	—	12,000
Fishery Board - - - - -	—	10,000	—	—	10,000
Lancaster Commission - - - - -	—	6,000	—	—	6,000
Registrar General's Office - - - - -	—	7,000	—	—	7,000
Local Government Board - - - - -	—	15,000	—	—	15,000
IRELAND.					
Lord Lieutenant's Household - - - -	—	—	5,000	—	5,000
Chief Secretary's Office, &c. - - - -	—	—	30,000	—	30,000
Department of Agriculture - - - - -	—	—	185,000	—	185,000
Charitable Donations and Bequests Office	—	—	2,000	—	2,000
Local Government Board - - - - -	—	—	65,000	—	65,000
Public Record Office - - - - -	—	—	5,000	—	5,000
Public Works Office - - - - -	—	—	37,000	—	37,000
Registrar General's Office - - - - -	—	—	12,000	—	12,000
Valuation and Boundary Survey - - - -	—	—	19,000	—	19,000
TOTAL OF CLASS II. - &c.	925,000	147,500	400,000	1,085,500	2,558,000

Details of Civil Government Charges, 1908-1—continued.

	English.	Scottish.	Irish.	General.	Total.
CLASS III.	£	£	£.	£.	£.
Law Charges - - - - -	66,000	—	—	7,500	73,500
Miscellaneous Legal Expenses - - -	38,000	—	500	13,500	51,500
Supreme Court of Judicature - - -	316,000	—	—	—	316,000
Land Registry - - - - -	20,000	—	—	—	20,000
County Courts - - - - -	13,000	—	—	—	13,000
Police (England and Wales) - - -	38,000	—	—	—	38,000
Prisons (England and the Colonies) - -	605,500	—	—	15,500	621,000
Reformatory and Industrial Schools (Great Britain).	102,500	22,000	—	—	124,500
Broadmoor Criminal Lunatic Asylum - -	33,000	—	—	—	33,000
SCOTLAND.					
Law Charges and Courts of Law - - -	—	61,000	—	—	61,000
Register House, Edinburgh - - -	—	41,000	—	—	41,000
Customs Commission - - - - -	—	4,000	—	—	4,000
Prisons - - - - -	—	35,000	—	—	35,000
IRELAND.					
Law Charges and Criminal Prosecutions -	—	—	61,000	—	61,000
Supreme Court of Judicature and other Legal Departments.	—	—	101,000	—	101,000
Land Commission - - - - -	—	—	117,000	—	117,000
County Court Officers, &c. - - - -	—	—	100,000	—	100,000
Dublin Metropolitan Police (including Police Courts).	—	—	28,000	—	28,000
Constabulary - - - - -	—	—	1,364,000	—	1,364,000
Prisons - - - - -	—	—	107,000	2,000	109,000
Reformatory and Industrial Schools - -	—	—	100,000	—	100,000
Dundrum Criminal Lunatic Asylum - -	—	—	5,500	—	5,500
Total of Class III. - £.	1,369,000	273,000	2,073,000	36,000	3,751,000

Details of Civil Government Charges, 1903-4—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS IV.	£.	£.	£.	£.	£.
ENGLAND.					
Board of Education - - - - -	11,270,000	—	—	—	11,270,000
British Museum - - - - -	168,000	—	—	—	168,000
National Gallery - - - - -	14,500	—	—	—	14,500
National Portrait Gallery - - - -	5,500	—	—	—	5,500
Wallace Collection - - - - -	7,000	—	—	—	7,000
Scientific Investigations, &c. (United Kingdom).	2,000	2,000	3,500	73,800	81,300
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	77,000	42,000	—	—	119,000
SCOTLAND.					
Public Education - - - - -	—	1,556,500	—	—	1,556,500
National Gallery - - - - -	—	3,500	—	—	3,500
IRELAND.					
Public Education - - - - -	—	—	1,375,000	—	1,375,000
Endowed Schools Commissioners - -	—	—	1,000	—	1,000
National Gallery - - - - -	—	—	3,500	—	3,500
Queen's Colleges - - - - -	—	—	5,000	—	5,000
TOTAL OF CLASS IV. - £.	11,946,000	1,604,000	1,383,500	73,800	14,927,300
CLASS V.					
Diplomatic and Consular Services - -	—	—	—	224,000	224,000
Uganda, Central and East Africa Protectorates, and Uganda Railway.	—	—	—	700,000	700,000
Colonial Services (including South Africa) -	—	—	—	426,000	426,000
Cyprus Grant in Aid - - - - -	—	—	—	87,000	87,000
Telegraph Subsidies and Pacific Cable -	—	—	—	73,000	73,000
Treasury Chest Fund - - - - -	—	—	—	102,000	102,000
TOTAL OF CLASS V. - £.	—	—	—	2,367,000	2,367,000

Details of Civil Government Charges, 1903-4—continued.

	English.	Scottish.	Irish.	General.	Total.
CLASS VI.	£	£	£	£	£
Superannuation and Retired Allowances -	202,000	24,500	82,000	104,500	413,000
Merchant Seamen's Fund Pensions -	—	—	—	2,500	2,500
Miscellaneous Charitable and other Allowances.	1,500	—	—	—	1,500
Hospitals and Charities (Ireland) -	—	—	17,000	—	17,000
Savings Banks' and Friendly Societies' Deficiencies.	—	—	—	204,500	204,500
TOTAL OF CLASS VI. - £	210,500	24,500	205,500	413,500	854,000
CLASS VII.					
Temporary Commissions -	5,500	1,000	1,500	40,000	48,000
Miscellaneous Expenses -	4,000	9,000	5,000	4,500	27,500
Repayments to the Local Loans Fund -	3,500	—	14,500	—	18,000
Repayments to Civil Contingencies Fund -	—	—	8,000	8,000	11,000
St. Louis Exhibition, 1904 -	—	—	—	80,000	80,000
Visit of the President of the French Republic	—	—	—	8,000	8,000
Ireland Development Grants -	—	—	122,000	—	122,000
TOTAL OF CLASS VII. - £	12,500	10,000	132,000	142,500	317,000
Class I. -	1,632,000	184,000	444,000	292,500	2,552,500
" II. -	923,000	167,500	409,000	1,085,500	2,585,000
" III. -	1,390,000	273,000	2,073,000	84,000	3,761,000
" IV. -	11,546,000	1,804,000	1,383,500	78,500	14,611,500
" V. -	—	—	—	2,207,000	2,207,000
" VI. -	310,500	24,500	109,500	445,500	891,000
" VII. -	12,500	10,000	125,000	142,500	317,000
TOTAL CIVIL GOVERNMENT CHARGES VOTED - £	15,542,000	2,343,000	4,961,000	4,215,000	26,870,000
CUSTOMS -	721,000	111,000	44,000	—	876,000
INDIAN REVENUE -	1,020,000	513,000	155,000	—	2,188,000
TOTAL COLLECTION OF TAXES - £	2,414,000	482,000	245,000	—	3,141,000
POST OFFICE -	7,287,000	1,094,000	807,000	—	9,188,000
TELEGRAPH SERVICE -	3,898,000	879,000	214,000	—	4,991,000
PACKET SERVICE -	85,000	43,000	63,000	414,000	795,000
TOTAL POST OFFICE SERVICES - £	11,830,000	1,445,000	1,126,000	414,000	15,075,000
TOTAL REVENUE DEPARTMENTS - £	14,296,000	1,868,000	1,374,000	414,000	18,167,000

Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

1903-4

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland, respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1903-4.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
	£		£		£		£	
Total Revenue as contributed -	131,658,500	82.60	16,836,000	10.67	5,748,500	6.63	146,335,000	100.00
Local Expenditure - -	68,830,900	75.04	5,877,000	10.43	1,518,000	1.43	51,775,000	100.00
Balance available for Imperial Expenditure - - -	62,828,500	57.62	10,149,000	10.67	4,230,500	2.27	95,134,000	100.00